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## REMARKS

The above referenced application has been amended to be placed in better condition for appeal.

Claims 8 and 12-14 without prejudice to filing a continuation application.

Claim 4 has been amended to correct a minor error. In line 2, "a" has replace "the" immediately before "muffler position". The correction is shown below.

The amendment reduces the issues on appeal and raises no new issues. Entry is respectfully requested.

If the Examiner has any question or for any other reasons believes that direct contact with applicant's attorney would help reduce the issues for appeal of this application, the Examiner is invited to telephone the applicant's attorney at the number given below.

Respectfully submitted,

Richard A. Negin Reg. No. 28,649

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Claim 4 - amended shown in tracked change form:

4.(Thrice Amended) The converter system of Claim 3, further in combination with a muffler at the a muffler position and a tailpipe downstream of the muffler in a tailpipe position, said low temperature conversion catalyst is disposed at the tailpipe position downstream of the muffler position.